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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:  
USA COMMERCIAL MORTGAGE COMPANY,  
Debtor.

Case No. BK-S-06-10725 LBR  
Case No. BK-S-06-10726 LBR  
Case No. BK-S-06-10727 LBR  
Case No. BK-S-06-10728 LBR  
Case No. BK-S-06-10729 LBR

In re:  
USA CAPITAL REALTY ADVISORS, LLC,  
Debtor

## Chapter 11

In re:  
USA CAPITAL DIVERSIFIED TRUST DEED FUND,  
LLC

Debtor.

Debtor.

**FIRST APPLICATION OF RAY  
QUINNEY & NEBEKER P.C. FOR  
INTERIM COMPENSATION AND  
REIMBURSEMENT PURSUANT TO 11  
U.S.C. §§ 330 AND 331 FOR THE PERIOD  
APRIL 13, 2006 THROUGH JULY 31, 2006**

Debtor.

- All Debtors
  - USA Commercial Mortgage Company
  - USA Securities, LLC
  - USA Capital Realty Advisors, LLC
  - USA Capital Diversified Trust Deed Fund, LLC
  - USA First Trust Deed Fund, LLC

1 Ray Quinney & Nebeker P.C. (“Ray Quinney”), counsel to USA Commercial Mortgage  
 2 Company, USA Capital Realty Advisors, LLC, USA Capital Diversified Trust Deed Fund, LLC,  
 3 USA Capital First Trust Deed Fund, LLC and USA Securities, LLC (collectively, “Debtors”),  
 4 pursuant to 11 U.S.C. §§ 330 and 331, Fed. R. Bankr. P. 2016, the Fee Guidelines of the United  
 5 Stated Trustee, and the Administrative Order Establishing Procedures for Interim Compensation  
 6 and Reimbursement of Expenses of Professionals, entered August 29, 2006, (the “Administrative  
 7 Order”), submits this First Application of Ray Quinney & Nebeker P.C. for Interim Compensation  
 8 and Reimbursement (the “Application”) for allowance and payment of interim compensation in  
 9 the total amount of \$937,187.54 for services rendered, and interim reimbursement in the total  
 10 amount of \$64,950.57 for expenses incurred, for the period April 13, 2006 through July 31, 2006  
 11 (the “Application Period”).

14 **I. INTRODUCTION**

15 A. Case Background

16 1. On April 13, 2006 (the “Petition Date”), Debtors filed voluntary petitions  
 17 for relief under chapter 11 of the Bankruptcy Code. Since the Petition Date, Debtors have  
 18 operated their business as debtors in possession pursuant to 11 U.S.C. §§ 1107(a) and 1108.

19 2. Prior to the Petition Date, USA Commercial Mortgage Company  
 20 (“USACM”) primarily was in the business of originating, brokering, and servicing commercial  
 21 real estate loans and fractional interests therein. USACM has not originated or brokered any new  
 22 loans since the Petition Date.

23 3. The USA Capital group of companies operates in the commercial mortgage  
 24 business. USA Capital Realty Advisors, LLC (“USA Realty”) is the sole manager of two  
 25 investment funds, USA Capital First Trust Deed Fund, LLC (“First Trust Deed”) and USA  
 26

1 Diversified Trust Deed Fund, LLC (“Diversified”). USA Securities, LLC (“USA Securities”)  
 2 served as the registered broker/dealer for the sale of interests in First Trust Deed. USACM  
 3 continues to provide servicing for the various loans for First Trust Deed, Diversified and other  
 4 investors.  
 5

6       4. As of the Petition Date, USACM was the loan servicer for approximately  
 7 115 commercial loans having a combined balance of approximately \$960 million (the “Serviced  
 8 Loans”), most of which were secured by various real estate projects or developments.

9       5. There are approximately 3,600 loan investors (the “Direct Lenders”) who  
 10 own fractional shares of the Serviced Loans and whose names appear as a “Lender” for one or  
 11 more of the Serviced Loans. Among the Direct Lenders are First Trust Deed and Diversified.  
 12 Diversified has approximately 1,900 members and First Trust Deed has approximately 1,300  
 13 members.  
 14

15       6. Debtors believe there will be sufficient funds to pay administrative expense  
 16 claims in this case. All quarterly fees due to the United States Trustee have been paid, and  
 17 Debtors are current in the filing of their monthly reports.  
 18

19       7. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157  
 20 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).  
 21

22           B. Ray Quinney’s Employment

23       1. On April 18, 2006, the Debtors filed an Application to Employ and Retain  
 24 Ray Quinney & Nebeker P.C. as Counsel for the Debtors (Dkt. #23) (the “Employment  
 25 Application”). In connection with the Employment Application, the Debtors submitted the  
 26 Declaration of Annette W. Jarvis in Support of Debtors’ Application to Employ and Retain Ray  
 27 Quinney & Nebeker P.C. as Counsel for the Debtors (the “Jarvis Declaration”).  
 28

1           2. On June 5, 2006, this Court entered its Order Granting Debtors' Application  
 2 to Employ and Retain Ray Quinney & Nebeker P.C. as Counsel for all Debtors (Dkt. #474)  
 3 authorizing the Debtors to employ Ray Quinney for an interim period until July 27, 2006 (the  
 4 "First Interim Employment Order").  
 5

6           3. On August 11, 2006, this Court entered its order authorizing the continued  
 7 employment and retention of Ray Quinney through October 2, 2006 (Dkt. #1137) (the "Second  
 8 Interim Employment Order").

9           4. Pursuant to the Court's First Interim Employment Order, the retainer  
 10 received by Ray Quinney and held as of the Petition Date, will be applied to Ray Quinney's final  
 11 compensation and expense reimbursement with any unused portion being returned to the Debtors.<sup>1</sup>  
 12

13           5. All services performed and expenses incurred for which compensation or  
 14 reimbursement is sought were performed or incurred for and on behalf of the Debtors and not for  
 15 any other person or entity.

16           6. Ray Quinney has not shared or agreed to share compensation or  
 17 reimbursement awarded in these cases with any other person except as among the members and  
 18 employees of the firm.

19           7. Ray Quinney has not made any agreements with the Debtors, or other  
 20 person or entity for compensation or reimbursement relating to these cases which have not been  
 21 disclosed to the Court.

22 **II. PRIOR APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT**

23           This Application is the first interim application for compensation and reimbursement filed  
 24 by Ray Quinney.  
 25

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26  
 27 1 Prior to the Petition Date, Ray Quinney received a \$210,000.00 retainer of which \$129,572.83 was applied pre-  
 28 petition. The remaining \$80,427.17 is being held in Ray Quinney's client trust account.

1       **III. THE PRESENT APPLICATION**

2           A. Billing Methodology

3           1. In this Application, Ray Quinney is requesting compensation for services  
4 provided and reimbursement of expenses incurred during the Application Period. The Summary  
5 Required by United States Trustee Guidelines is attached hereto as Exhibit E. Invoices detailing  
6 the services rendered and expenses incurred as reflected in the Monthly Statements submitted  
7 during the Application Period pursuant to the Administrative Order are attached hereto as Exhibit  
8 A (invoices for April 13, 2006 through April 30, 2006); Exhibit B (invoices for May 1 through  
9 May 31, 2006); Exhibit C (invoices for June 1 through June 30, 2006); and Exhibit D (invoices for  
10 July 1 through July 31, 2006).

11           2. Ray Quinney's services are billed on an hourly-rate basis, consistent with  
12 customary charges by comparably skilled practitioners in non-bankruptcy cases.

13           3. In rendering services and incurring expenses on behalf of the Debtors, Ray  
14 Quinney makes reasonable efforts to use the most economical means and methods that are  
15 available and appropriate under the circumstances.

16           4. The rates for the attorneys and paralegals working on this matter are  
17 consistent with customary charges by comparably skilled practitioners in non-bankruptcy cases,  
18 and given the education, experience, and expertise of the attorneys and paralegals rendering  
19 services in this case, are reasonable and similar to rates Ray Quinney charges to other clients for  
20 similar services.

21           C. Services Performed on Behalf of the Estate

22           1. During the Application Period, Ray Quinney has rendered services to the  
23 Debtors for which it seeks compensation in the total amount of \$937,187.54. Such services are

1 fully detailed in the monthly invoices attached hereto as Exhibits A, B, C, and D.

2       2.     Each invoice contains a chronological listing of the tasks performed in each  
3 matter in which Ray Quinney provided services during the billing period covered by the invoice.

4       3.     Ray Quinney has categorized the time spent performing services for the  
5 Debtors into the following matters and the total amount billed by Ray Quinney for each matter  
6 during the Application Period is as follows:

<u>Matter No.</u>	<u>Matter Name</u>	<u>Amount</u>
1	Case Administration	\$237,613.25
2	Asset Analysis and Recovery	\$72,254.00
3	Asset Disposition	\$1,795.50
4	Business Operations	\$159,836.50
5	Claims Administration and Objections	\$1,916.50
6	Employee Benefits / Pensions	\$6,517.00
7	Fee / Employment Applications	\$38,001.50
8	Fee / Employment Objections	\$1,696.00
9	Executory Contracts	\$7,098.00
10	Financing	\$39,443.00
11	Litigation	\$96,083.50
12	Plan and Disclosure Statement	\$17,186.50
13	Tax Issues	\$690.00
15	Travel Time (billed at ½ rate)	\$41,368.25
17	Regulatory Work	\$72,348.50
19	First Trust Deed Fund – Committee Relations	\$32,302.89
20	Diversified Fund – Committee Relations	\$36,493.45
21	Unsecured Creditors Committee Relations	\$26,541.85
22	Executory Contracts Committee Relations	\$42,735.10
23	USA Capital Realty Advisors, LLC	\$526.62
24	USA Securities, LLC	\$526.63
25	First Trust Deed Fund – Case Administration	\$2,106.50
26	Diversified Fund – Case Administration	<u>\$2,106.50</u>
	<b>TOTAL FOR SERVICES RENDERED</b>	<b>\$937,187.54</b>
14	Costs	<u>\$64,950.57</u>
	<b>TOTAL FOR SERVICES AND COSTS</b>	<b><u>\$1,002,138.11</u></b>

1           4.     The majority of the fees incurred have been allocated to USACM. With  
 2 respect to the other debtors, when fees were incurred relative to a committee of that debtor, those  
 3 fees were allocated to that debtor (i.e., matters 19, 20, 21, and 22). When fees were incurred  
 4 relative to all of the committees, those fees were allocated evenly (i.e., 25%), or if less than all the  
 5 committees were involved, those fees were divided proportionally.  
 6

7           5.     Additionally, fees incurred in the preparation of the Debtors' statements and  
 8 schedules were allocated 50% to USACM; 20% to First Trust Deed (matter 25); 20% to  
 9 Diversified (matter 26); 5% to Securities (matter 24); and 5% to USA Realty (matter 23).

10          C.     Summary of Services in Each Specific Matter

11           A summary of the nature of each specific matter, the names, billing rates, hours  
 12 spent, and total billed for each Ray Quinney professional and paraprofessional in each matter  
 13 during the Application Period, and a synopsis of the work performed during the Application  
 14 Period in each project category, is provided in the separate paragraphs below. A detailed  
 15 explanation of all services rendered during the Application Period is set forth in the invoices  
 16 attached hereto in Exhibits A, B, C, and D, which are fully incorporated herein.  
 17

18          1.     Case Administration

19           a.     During the Application Period, the following Ray Quinney  
 20 professionals and paraprofessionals provided services to the Debtors in this specific  
 21 matter:

22           NAME	23           TITLE/OFFICE	24           RATE	25           HOURS	26           FEES
27           Scott H. Clark	28           Attorney (Shareholder)	29           \$300	30           2.70	31           \$810.00
32           Kevin G. Glade	33           Attorney (Shareholder)	34           \$275	35           10.90	36           \$2997.50
37           Annette W. Jarvis	38           Attorney (Shareholder)	39           \$315	40           201.20	41           \$63,378.00
42           Elaina M. Maragakis	43           Attorney (Shareholder)	44           \$220	45           0.40	46           \$88.00
47           Douglas M. Monson	48           Attorney (Shareholder)	49           \$275	50           3.80	51           \$1,045.00
52           Elaine A. Monson	53           Attorney (Shareholder)	54           \$245	55           182.35	56           \$44,675.75
57           Mark W. Pugsley	58           Attorney (Shareholder)	59           \$250	60           0.70	61           \$175.00

1	Steven C. Strong	Attorney (Shareholder)	\$250	239.02	\$59,787.502
2	Stephen C. Tingey	Attorney (Shareholder)	\$275	10.20	\$2,805.00
3	Steven T. Waterman	Attorney (Shareholder)	\$290	23.10	\$6,699.00
4	R. Gary Winger	Attorney (Shareholder)	\$265	3.60	\$954.00
5	Peggy Hunt	Attorney (Of Counsel)	\$250	0.90	\$225.50
6	Lon A. Jenkins	Attorney (Of Counsel)	\$290	59.26	\$17,211.50
7	Benjamin J. Kotter	Attorney (Associate)	\$195	20.80	\$4,056.00
8	Richard H. Madsen, II	Attorney (Associate)	\$190	7.70	\$1,463.00
9	Angelina Tsu	Attorney (Associate)	\$195	28.30	\$5,518.50
10	Gregory E. Jolley	Law Clerk	\$115	5.30	\$609.50
11	James A. Sorenson	Law Clerk	\$115	1.00	\$115.00
12	Andrew J. West	Law Clerk	\$115	1.00	\$115.00
13	Carrie Hurst	Paralegal	\$120	167.40	\$20,094.00
14	Temporary	Paralegal	\$120	39.10	\$4,692.00
15	Jessica Zimmer	Paralegal	\$110	0.90	\$99.00
16					
17			<b>TOTAL HOURS AND FEES</b>	<b><u>1,009.63</u></b>	<b><u>\$237,613.25</u></b>

b. April 2006.<sup>3</sup> During April 2006, Ray Quinney incurred fees of \$66,527.25 relating to Case Administration. As set forth in greater detail in the billing records attached as Exhibit A-1, these fees were incurred relative to the filing and prosecution of various first day motions, responding to various inquiries from creditors, state regulators, employees, and others regarding the bankruptcy filing. Fee were also incurred relative to the creation, management, and updating of an electronic document database, resolving noticing issues and petitioning the Court for an order limiting notice, facilitating the mailing of the initial notices and orders to parties-in-interest, and various other administrative duties necessary to the efficient management of the bankruptcy cases.

c. May 2006. During May 2006, Ray Quinney incurred fees of \$86,580.00 relating to Case Administration. As set forth in greater detail in the billing records attached as Exhibit B-1, these fees were incurred relative to hearings and the associated briefing and preparation time responding to numerous responses and objections for motions related to cash management, payment of employee wages, joint administration, and various other motions asserted against the Debtors. Fees were also incurred relating to the Debtors' motion to hold funds, the creation of multiple committees, preparation for and attendance at the §341 hearing, and various other administrative duties necessary to the efficient management of the bankruptcy cases.

2 Because fees incurred on some matters were allocated among various debtors, it occasionally appears as if individual attorneys are billing in hundredths of an hour. Because of an internal accounting software glitch, this occasionally results in what appears to be a slightly different hourly rate. However, attorney time is billed at the hourly rate disclosed herein and the dollar amount reflected on the invoice accurately bills for the actual time worked.  
 3 April 2006 only includes services provided on and after the Petition Date.

1                   d.         June 2006. During June 2006, Ray Quinney incurred fees of  
 2                   \$39,848.50 relating to Case Administration. As set forth in greater detail in the  
 3                   billing records attached as Exhibit C-1, these fees were incurred relative to the  
 4                   Debtors' motion to hold funds, issues surrounding the Bundy Canyon loan,  
 5                   responding to multiple inquiries from various investors regarding the impact of the  
 6                   bankruptcy filing of their investments. Fees were also incurred relating to the  
 7                   Debtors' efforts to obtain DIP financing and the continuing evaluation of the  
 8                   Debtors' loan portfolio. Additional fees were incurred related to various other  
 9                   administrative duties necessary to the efficient management of the bankruptcy  
 10                  cases.

11                  e.         July 2006. During July 2006, Ray Quinney incurred fees of  
 12                  \$44,657.50 relating to Case Administration. As set forth in greater detail in the  
 13                  billing records attached as Exhibit D-1, these fees were incurred relative to legal  
 14                  research related to and the drafting of the motion to distribute funds, the  
 15                  maintenance of the master service list in the case. Fees were also incurred relative  
 16                  to various press releases and communications with various investors and the  
 17                  maintenance and posting of documents and statement on the Debtors' website.  
 18                  Time was also spent preparing for and participating in the Debtors §341 meeting,  
 19                  and analyzing and responding to multiple information requests. Fees were also  
 20                  incurred relating to the continuing evaluation of the Debtors' loan portfolio.  
 21                  Additional fees were incurred related to various other administrative duties  
 22                  necessary to the efficient management of the bankruptcy cases.

## 2.         **Asset Analysis and Recovery**

3                  a.         During the Application Period, the following Ray Quinney  
 4                  professionals and paraprofessionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Scott B. Finlinson	Attorney (Shareholder)	\$220	2.40	\$528.00
Kevin G. Glade	Attorney (Shareholder)	\$275	90.20	\$24,805.00
Annette W. Jarvis	Attorney (Shareholder)	\$315	25.60	\$8,064.00
Douglas M. Monson	Attorney (Shareholder)	\$275	2.00	\$550.00
Elaine A. Monson	Attorney (Shareholder)	\$245	0.60	\$147.00
Steven C. Strong	Attorney (Shareholder)	\$250	31.40	\$7,850.00
Stephen C. Tingey	Attorney (Shareholder)	\$275	80.20	\$22,055.00
Ellen J.D. Toscano	Attorney (Shareholder)	\$270	8.40	\$2,268.00
Benjamin J. Kotter	Attorney (Associate)	\$195	27.40	\$5,343.00
Gregory E. Jolley	Law Clerk	\$115	5.60	\$644.00
<b>TOTAL HOURS AND FEES</b>				<b>\$72,254.00</b>

1                  b.         April 2006. During April 2006, Ray Quinney incurred fees of  
 2                  \$12,826.00 relating to Asset Analysis and Recovery. As set forth in greater detail

1                   in the billing records attached as Exhibit A-2, a these fees were incurred relative to  
 2                   the Debtors' efforts to investigate various loan transactions, document and obtain  
 3                   security for a large receivable owing to USACM, and undertaking necessary legal  
 4                   research and analysis regarding the Debtors' various property rights.

5                   c.        May 2006. During May 2006, Ray Quinney incurred fees of  
 6                   \$42,592.00 relating to Asset Analysis and Recovery. As set forth in greater detail  
 7                   in the billing records attached as Exhibit B-2, these fees were incurred relative to  
 8                   the Debtors' efforts to analyze the \$962 million loan portfolio and performance of  
 9                   each loan. Fees were also incurred relative to the negotiation of the security  
 10                  agreement with Investment Partners.

11                  d.        June 2006. During June 2006, Ray Quinney incurred fees of  
 12                  \$13,713.50 relating to Asset Analysis and Recovery. As set forth in greater detail  
 13                  in the billing records attached as Exhibit C-2, these fees were incurred relative to  
 14                  the Investment Partners receivable and the continuing negotiations of the  
 15                  Investment Partners Security Agreement as well as the investigation and analysis of  
 16                  specific loans within the Debtors' loan portfolio.

17                  e.        July 2006. During July 2006, Ray Quinney incurred fees of  
 18                  \$3,122.50 relating to Asset Analysis and Recovery. As set forth in greater detail in  
 19                  the billing records attached as Exhibit D-2, these fees were incurred relative to the  
 20                  investigation and analysis of the Debtors' loan portfolio and continued efforts to  
 21                  identify debtor versus non-debtor documents and interests.

### 22                  3.        **Asset Disposition**

23                  a.        During the Application Period, the following Ray Quinney  
 24                  professionals provided services to the Debtors in this specific matter:

25                  NAME	26                  TITLE/OFFICE	27                  RATE	28                  HOURS	29                  FEES
30                  Annette W. Jarvis	31                  Attorney (Shareholder)	32                  \$315	33                  5.7	34                  \$1,795.50
			<b>TOTAL HOURS AND FEES</b>	<b>5.7                  \$1,795.50</b>

35                  b.        April 2006. During April 2006, no fees were incurred by Ray  
 36                  Quinney professionals or paraprofessionals in providing services to the Debtors in  
 37                  this specific matter.

38                  c.        May 2006. During May 2006, no fees were incurred by Ray  
 39                  Quinney professionals or paraprofessionals in providing services to the Debtors in  
 40                  this specific matter.

41                  d.        June 2006. During June 2006, Ray Quinney incurred fees of  
 42                  \$1,795.50 relating to Asset Disposition. As set forth in greater detail in the billing  
 43                  records attached as Exhibit C-3, these fees were incurred relative to meeting with a

1 potential purchaser of the business.

2 e. July 2006. During July 2006, no fees were incurred by Ray  
 3 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 4 this specific matter.

5 **4. Business Operations**

6 a. During the Application Period, the following Ray Quinney  
 7 professionals provided services to the Trustee in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Paul C. Burke	Attorney (Shareholder)	\$230	1.10	\$253.00
Kevin G. Glade	Attorney (Shareholder)	\$275	84.20	\$23,155.00
Annette W. Jarvis	Attorney (Shareholder)	\$315	89.60	\$28,224.00
Douglas M. Monson	Attorney (Shareholder)	\$275	252.00	\$69,300.00
Elaine A. Monson	Attorney (Shareholder)	\$245	10.80	\$2,646.00
Larry G. Moore	Attorney (Shareholder)	\$280	0.40	\$112.00
Ira B. Rubinfeld	Attorney (Shareholder)	\$280	0.40	\$112.00
Steven C. Strong	Attorney (Shareholder)	\$250	76.60	\$19,150.00
Stephen C. Tingey	Attorney (Shareholder)	\$275	52.20	\$14,355.00
Ellen J.D. Toscano	Attorney (Shareholder)	\$270	4.20	\$1,134.00
Lon A. Jenkins	Attorney (Of Counsel)	\$290	1.10	\$319.00
Benjamin J. Kotter	Attorney (Associate)	\$195	1.40	\$273.00
Richard H. Madsen, II	Attorney (Associate)	\$190	2.10	\$399.00
Caleb J. Frischknecht	Law Clerk	\$130	0.90	\$117.00
Gregory E. Jolley	Law Clerk	\$115	2.50	\$287.50
<b>TOTAL HOURS AND FEES</b>				<b><u>579.50</u></b>
				<b><u>\$159,836.50</u></b>

19 b. April 2006. During April 2006, Ray Quinney incurred fees of  
 20 \$12,482.00 relating to Business Operations. As set forth in greater detail in the  
 21 billing records attached as Exhibit A-3, these fees were incurred relative to the  
 22 Debtors' continued business operations as debtors-in-possession under the  
 23 Bankruptcy Code and included, terminating various employees, collection and  
 24 partial release issues related to various loans, and the preparation of a motion for  
 25 approval of transactions in the ordinary course.

26 c. May 2006. During May 2006, Ray Quinney incurred fees of  
 27 \$45,563.00 relating to Business Operations. As set forth in greater detail in the  
 28 billing records attached as Exhibit B-3, these fees were incurred relative to the  
 Motion to Authorize Partial Releases and funding issues relating to various loans  
 including discussions with various borrowers and/or their counsel. Fees were also  
 incurred relative to the drafting of motions to compel disbursing agents to release  
 estate funds to the Debtors.

1                   d.         June 2006. During June 2006, Ray Quinney incurred fees of  
 2                   \$59,778.00 relating to Business Operations. As set forth in greater detail in the  
 3                   billing records attached as Exhibit C-4, these fees were incurred relative to efforts  
 4                   to obtain documentation and collateral for receivable from Investment Partners and  
 5                   other operation business issues.

6                   e.         July 2006. During July 2006, Ray Quinney incurred fees of  
 7                   \$42,013.50 relating to Business Operations. As set forth in greater detail in the  
 8                   billing records attached as Exhibit D-3, these fees were incurred relative to the  
 9                   prosecution of the motion to distribute funds, the motion to approve HFA  
 10                  forbearance and the continued investigation and evaluation of the Debtors' loan  
 11                  portfolio.

12                  **5. Claims Administration and Objections**

13                  a.         During the Application Period, the following Ray Quinney  
 14                  professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Annette W. Jarvis	Attorney (Shareholder)	\$315	4.10	\$1,291.50
Steven C. Strong	Attorney (Shareholder)	\$250	2.50	\$625.00
<b>TOTAL HOURS AND FEES</b>			<b>6.60</b>	<b>\$1,916.50</b>

15                  b.         April 2006. During April 2006, no fees were incurred by Ray  
 16                  Quinney professionals or paraprofessionals in providing services to the Debtors in  
 17                  this specific matter.

18                  c.         May 2006. During May 2006, Ray Quinney incurred fees of  
 19                  \$1,383.00 relating to Claims Administration and Objections. As set forth in greater detail  
 20                  in the billing records attached as Exhibit B-4, these fees were incurred  
 21                  relative to the analysis of investor fund issues, various claims trading issues, and  
 22                  the review and analysis of the objection to the Bundy Canyon motion.

23                  d.         June 2006. During June 2006, Ray Quinney incurred fees of \$50.00  
 24                  relating to Claims Administration and Objections. As set forth in greater detail in  
 25                  the billing records attached as Exhibit C-5, these fees were incurred relative to  
 26                  correspondence relating to claims trading activity in the case.

27                  e.         July 2006. During July 2006, Ray Quinney incurred fees of \$483.50  
 28                  relating to Claims Administration and Objections. As set forth in greater detail in  
 29                  the billing records attached as Exhibit D-4, these fees were incurred relative to  
 30                  offset issues and the treatment of priority claims and distributions to Direct  
 31                  Lenders.

1           **6. Employee Benefits / Pensions**

2           a.       During the Application Period, the following Ray Quinney  
 3           professionals provided services to the Debtors in this specific matter:

4 <b><u>NAME</u></b>	5 <b><u>TITLE/OFFICE</u></b>	6 <b><u>RATE</u></b>	7 <b><u>HOURS</u></b>	8 <b><u>FEES</u></b>
Kelly J. Appelgate	Attorney (Shareholder)	\$245	12.90	\$3,160.50
Paul C. Burke	Attorney (Shareholder)	\$230	0.30	\$69.00
Narvel E. Hall	Attorney (Shareholder)	\$320	0.50	\$160.00
Annette W. Jarvis	Attorney (Shareholder)	\$315	0.50	\$157.50
Steven C. Strong	Attorney (Shareholder)	\$250	8.40	\$2,100.00
Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.70	\$203.00
J. Andrew West	Law Clerk	\$115	5.80	\$667.00
<b><u>TOTAL HOURS AND FEES</u></b>		<b><u>29.10</u></b>	<b><u>\$6,517.00</u></b>	

10           b.       April 2006. During April 2006, Ray Quinney incurred fees of  
 11           \$1,247.00 relating to Employee Benefits / Pensions. As set forth in greater detail in  
 12           the billing records attached as Exhibit A-4, these fees were incurred relative to  
 13           critical employee pay and retention issues and various other corporate officer  
 14           issues.

15           c.       May 2006. During May 2006, Ray Quinney incurred fees of  
 16           \$1,849.50 relating to Employee Benefits / Pensions. As set forth in greater detail in  
 17           the billing records attached as Exhibit B-5, these fees were incurred relative to  
 18           issues relating to USACM's defined benefits plan and communications with the  
 19           Pension Benefit Guarantee Corporation.

20           d.       June 2006. During June 2006, Ray Quinney incurred fees of \$24.50  
 21           relating to Employee Benefits / Pensions. As set forth in greater detail in the  
 22           billing records attached as Exhibit C-6, these fees were incurred relative to issues  
 23           relating to USACM's defined benefits plan.

24           e.       July 2006. During July 2006, Ray Quinney incurred fees of  
 25           \$3,396.00 relating to Employee Benefits / Pensions. As set forth in greater detail in  
 26           the billing records attached as Exhibit D-5, these fees were incurred relative to  
 27           issues relating to USACM's defined benefits plan, including the review of  
 28           correspondence from the Pensions Benefit Guarantee Corporation and legal  
 research related to the defined benefits plan.

25           **7. Fee / Employment Applications**

26           a.       During the Application Period, the following Ray Quinney  
 27           professionals provided services to the Debtors in this specific matter:

	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
2	Annette W. Jarvis	Attorney (Shareholder)	\$315	12.60	\$3,969.00
3	Elaine A. Monson	Attorney (Shareholder)	\$245	41.50	\$10,167.50
4	Steven C. Strong	Attorney (Shareholder)	\$250	26.30	\$6,575.00
5	Lon A. Jenkins	Attorney (Of Counsel)	\$290	14.30	\$4,417.00
	Benjamin J. Kotter	Attorney (Associate)	\$195	7.70	\$1,501.50
	Angelina Tsu	Attorney (Associate)	\$195	59.70	\$11,641.50

**TOTAL HOURS AND FEES 162.10 \$38,001.50**

b. April 2006. During April 2006, Ray Quinney incurred fees of \$7,211.50 relating to Fee / Employment Applications. As set forth in greater detail in the billing records attached as Exhibit A-5, these fees were largely incurred relative to the Debtors' applications to employ Ray Quinney, BMC and Hilco.

c. May 2006. During May 2006, Ray Quinney incurred fees of \$18,362.00 relating to Fee / Employment Applications. As set forth in greater detail in the billing records attached as Exhibit B-6, these fees were incurred relative to the Debtors' application to employ Hilco, responding to objections to Ray Quinney's employment, preparation and analysis related employment of professionals in the ordinary course to pursue loan collection matters.

d. June 2006. During June 2006, Ray Quinney incurred fees of \$7,880.00 relating to Fee / Employment Applications. As set forth in greater detail in the billing records attached as Exhibit C-7, these fees were incurred relative to the Debtors' efforts to employ Hilco as real estate appraisers and seeking an administrative procedures order establishing procedures for interim compensation of professionals and the initial preparation of monthly statements and fee applications.

e. July 2006. During July 2006, Ray Quinney incurred fees of \$4,548.00 relating to Fee / Employment Applications. As set forth in greater detail in the billing records attached as Exhibit D-6, these fees were incurred relative to the Motion to Employ Ordinary Course Professionals, the review, analysis and response to objections to Ray Quinney's continued employment, and the preparation of monthly statements and interim fee applications in accordance with the Administrative Procedures Order.

## 8. Fee / Employment Objections

a. During the Application Period, the following Ray Quinney professionals provided services to the Debtors in this specific matter:

	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
	Annette W. Jarvis	Attorney (Shareholder)	\$315	0.40	\$126.00

1	Elaine A. Monson	Attorney (Shareholder)	\$245	0.20	\$49.00
2	Steven C. Strong	Attorney (Shareholder)	\$250	3.90	\$975.00
2	Benjamin J. Kotter	Attorney (Associate)	\$195	2.80	\$546.00
3	<b>TOTAL HOURS AND FEES</b>			<b>7.30</b>	<b>\$1,696.00</b>

4  
5 b. April 2006. During April 2006, no fees were incurred by Ray  
Quinney professionals or paraprofessionals in providing services to the Debtors in  
this specific matter.  
6

7 c. May 2006. During May 2006, Ray Quinney incurred fees of  
8 \$302.00 relating to Fee / Employment Objections. As set forth in greater detail in  
the billing records attached as Exhibit B-7, these fees were incurred relative to the  
9 review and analysis of responses to applications to employ counsel.  
9

10 d. June 2006. During June 2006, Ray Quinney incurred fees of  
11 \$1,394.00 relating to Fee / Employment Objections. As set forth in greater detail in  
the billing records attached as Exhibit C-8, these fees were incurred relative to the  
12 review and analysis of applications to employ counsel and the drafting of limited  
objections to those applications.  
12

13 e. July 2006. During July 2006, no fees were incurred by Ray  
14 Quinney professionals or paraprofessionals in providing services to the Debtors in  
this specific matter.  
15

## 9. Executory Contracts

16 a. During the Application Period, the following Ray Quinney  
17 professionals provided services to the Debtors in this specific matter:  
17

18	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
19	Annette W. Jarvis	Attorney (Shareholder)	\$315	1.00	\$315.00
20	Steven C. Strong	Attorney (Shareholder)	\$250	2.20	\$550.00
21	Stephen C. Tingey	Attorney (Shareholder)	\$275	0.40	\$110.00
21	Angelina Tsu	Attorney (Associate)	\$195	31.40	\$6,123.00
22	<b>TOTAL HOURS AND FEES</b>			<b>35.00</b>	<b>\$7,098.00</b>

23 b. April 2006. During April 2006, no fees were incurred by Ray  
24 Quinney professionals or paraprofessionals in providing services to the Debtors in  
25 this specific matter.  
25

26 c. May 2006. During May 2006, Ray Quinney incurred fees of  
27 \$714.50 relating to Executory Contracts. As set forth in greater detail in the billing  
records attached as Exhibit B-8, these fees were incurred relative to the Incline  
28

1 Village lease rejection.

2           d. June 2006. During June 2006, Ray Quinney incurred fees of  
 3 \$6,064.00 relating to Executory Contracts. As set forth in greater detail in the  
 4 billing records attached as Exhibit C-9, these fees were incurred relative to  
 5 undertaking necessary legal research of various executory contract issues under 11  
 U.S.C. §365.

6           e. July 2006. During July 2006, Ray Quinney incurred fees of \$319.50  
 7 relating to Executory Contracts. As set forth in greater detail in the billing records  
 8 attached as Exhibit D-7, these fees were incurred relative to real property lease  
 9 rejection deadlines and issues.

## 10. Financing

11           a. During the Application Period, the following Ray Quinney  
 12 professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Kevin G. Glade	Attorney (Shareholder)	\$275	14.30	\$3,932.50
Annette W. Jarvis	Attorney (Shareholder)	\$315	35.90	\$11,308.50
Douglas M. Monson	Attorney (Shareholder)	\$275	15.70	\$4,317.50
Elaine A. Monson	Attorney (Shareholder)	\$245	24.90	\$6,100.50
Steven C. Strong	Attorney (Shareholder)	\$250	45.10	\$11,275.00
Stephen C. Tingey	Attorney (Shareholder)	\$275	4.00	\$1,100.00
Ellen J.D. Toscano	Attorney (Shareholder)	\$270	0.60	\$162.00
Steven T. Waterman	Attorney (Shareholder)	\$290	2.80	\$812.00
Lon A. Jenkins	Attorney (Of Counsel)	\$290	1.50	\$435.00
<b>TOTAL HOURS AND FEES</b>				<b><u>\$39,443.00</u></b>

19           b. April 2006. During April 2006, Ray Quinney incurred fees of  
 20 \$3,047.00 relating to Financing. As set forth in greater detail in the billing records  
 21 attached as Exhibit A-6, the majority of these fees were incurred relative to efforts  
 22 to obtain DIP financing.

23           c. May 2006. During May 2006, Ray Quinney incurred fees of  
 24 \$17,669.00 relating to financing. As set forth in greater detail in the billing records  
 25 attached as Exhibit B-9, these fees were incurred relative to efforts to coordinate  
 26 with and provide information to various possible lenders as well as DIP financing  
 27 issues.

28           d. June 2006. During June 2006, Ray Quinney incurred fees of  
 29 \$18,347.50 relating to Financing. As set forth in greater detail in the billing records  
 30 attached as Exhibit C-10, these fees were incurred relative to continuing efforts to  
 31 coordinate with and provide information to various possible lenders, including the

1 preparation of and filing a motion requesting approval of DIP financing.

2 e. July 2006. During July 2006, Ray Quinney incurred fees of \$379.50  
 3 relating to Financing. As set forth in greater detail in the billing records attached as  
 4 Exhibit D-8, these fees were incurred relative to communications with potential  
 lenders.

5 **11. Litigation**

6 a. During the Application Period, the following Ray Quinney  
 7 professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Annette W. Jarvis	Attorney (Shareholder)	\$315	151.60	\$47,754.00
Douglas M. Monson	Attorney (Shareholder)	\$275	1.70	\$467.50
Elaine A. Monson	Attorney (Shareholder)	\$245	59.50	\$14,577.50
Mark W. Pugsley	Attorney (Shareholder)	\$250	0.20	\$50.00
Steven C. Strong	Attorney (Shareholder)	\$250	51.60	\$12,900.00
Stephen C. Tingey	Attorney (Shareholder)	\$275	5.10	\$1,402.50
Benjamin J. Kotter	Attorney (Associate)	\$195	11.40	\$2,223.00
Richard H. Madsen, II	Attorney (Associate)	\$190	0.80	\$152.00
Angelina Tsu	Attorney (Associate)	\$195	61.10	\$11,914.50
Gregory E. Jolley	Las Clerk	\$115	3.30	\$379.50
<b>TOTAL HOURS AND FEES</b>				<b>\$361.00      \$96,083.50</b>

15 b. April 2006. During April 2006, Ray Quinney incurred fees of  
 16 \$4,326.00 relating to Litigation. As set forth in greater detail in the billing records  
 17 attached as Exhibit A-7, these fees were incurred relative to the Debtors' research  
 18 into offset and recoupment theories related to the motion to hold funds and  
 19 responding to various objections raised to the Debtors' proposed cash management  
 20 order.

21 c. May 2006. During May 2006, Ray Quinney incurred fees of  
 22 \$14,032.00 relating to Litigation. As set forth in greater detail in the billing records  
 23 attached as Exhibit B-10, these fees were incurred relative to the Debtors'  
 24 responses to several motions for relief from stay, responding to multiple motions by  
 25 Mr. LePomme's clients, preparation for and attending hearings on various  
 contested matters, responding to subpoenas and other discovery requests in non-  
 bankruptcy related cases, and analyzing issues in the interpleader action concerning  
 investor account funds. Fees were also incurred relative to the Debtors' motion to  
 hold funds and responding to various objections thereto.

26 d. June 2006. During June 2006, Ray Quinney incurred fees of  
 27 \$55,427.00 relating to Litigation. As set forth in greater detail in the billing records  
 28 attached as Exhibit C-11, these fees were incurred relative to the Debtors' efforts

1 opposing several motions for relief from stay (Canepa and others); the preparation  
 2 for and participation in various hearings before the Court involving multiple  
 3 motions and issues, including the Debtor's Motion to Hold Funds; the drafting a  
 4 supplemental declarations in support of various motions; drafting of pleadings  
 5 relating to Motion to Approve Investment Partners Security Agreement; protective  
 6 orders, DIP financing and forbearance motion, committee procedure motion and  
 7 multiple other motions.

8  
 9 e. July 2006. During July 2006, Ray Quinney incurred fees of  
 10 \$22,298.50 relating to Litigation. As set forth in greater detail in the billing records  
 11 attached as Exhibit D-9, these fees were incurred relative to the Debtors' efforts to  
 12 investigate and analyze multiple pending non-bankruptcy litigation matters. Fees  
 13 were also incurred in preparing for and participating in various hearings before the  
 14 Court on multiple motions.

## 15 **12. Plan and Disclosure Statements**

16 a. During the Application Period, the following Ray Quinney  
 17 professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Kevin G. Glade	Attorney (Shareholder)	\$275	1.70	\$467.50
Annette W. Jarvis	Attorney (Shareholder)	\$315	13.60	\$4,284.00
Elaine A. Monson	Attorney (Shareholder)	\$245	5.10	\$1,249.50
Steven C. Strong	Attorney (Shareholder)	\$250	16.90	\$4,225.00
Stephen C. Tingey	Attorney (Shareholder)	\$275	12.10	\$3,327.50
Ellen J.D. Toscano	Attorney (Shareholder)	\$270	0.40	\$108.00
Peggy Hunt	Attorney (Of Counsel)	\$250	14.10	\$3,525.00
<b>TOTAL HOURS AND FEES</b>		<b>63.90</b>		<b>\$17,186.50</b>

20 b. April 2006. During April 2006, no fees were incurred by Ray  
 21 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 22 this specific matter.

23 c. May 2006. During May 2006, no fees were incurred by Ray  
 24 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 25 this specific matter.

26 d. June 2006. During June 2006, no fees were incurred by Ray  
 27 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 28 this specific matter.

29 e. July 2006. During July 2006, Ray Quinney incurred fees of  
 30 \$17,186.50 relating to the Plan and Disclosure Statement. As set forth in greater  
 31 detail in the billing records attached as Exhibit D-10, these fees were incurred  
 32 relative to the Debtors' effort in connection with several potential purchasers of the

1 business or plan funders, the negotiation of several confidentiality agreements with  
 2 potential purchasers or plan funders, and formulation of potential plan of  
 reorganization.

3           **13. Tax Issues**

4           a.       During the Application Period, the following Ray Quinney  
 5 professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Narvel E. Hall	Attorney (Shareholder)	\$320	2.00	\$640.00
Steven C. Strong	Attorney (Shareholder)	\$250	0.20	\$50.00
<b>TOTAL HOURS AND FEES</b>			<b>2.20</b>	<b>690.00\$</b>

10           b.       April 2006. During April 2006, no fees were incurred by Ray  
 11 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 12 this specific matter.

13           c.       May 2006. During May 2006, Ray Quinney incurred fees of \$50.00  
 14 relating to Tax Issues. As set forth in greater detail in the billing records attached  
 15 as Exhibit B-11, these fees were incurred relative to issues relating to the Debtors'  
 tax returns.

16           d.       June 2006. During June 2006, no fees were incurred by Ray  
 17 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 18 this specific matter.

19           e.       July 2006. During July 2006, Ray Quinney incurred fees of \$640.00  
 20 relating to Tax Issues. As set forth in greater detail in the billing records attached  
 21 as Exhibit D-11, these fees were incurred relative to Pension Benefit Guarantee  
 22 Corporation and trusteeship issues.

23           **15. Travel Time**

24           a.       During the Application Period, the following Ray Quinney  
 25 professionals incurred travel time necessary to provide services to the Debtors in this matter.  
 26 Some of the travel time of Ray Quinney professionals has not been billed by Ray Quinney and  
 27 fees incurred that have been billed were billed at ½ of the professional's regular rate. As set forth  
 28 in greater detail in the billing records attached as Exhibits A-8, B-12, C-12 and D-12, these fees  
 were primarily incurred traveling between Las Vegas, Nevada and Salt Lake City, Utah to appear

1 at multiple court hearings, client and committee meetings, to review documents responsive to  
 2 multiple information requests for privilege, confidentiality and privacy issues, and to assist the  
 3 Debtors in the ongoing management of their business.

	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
6	Kevin G. Glade	Attorney (Shareholder)	\$137.50	44.00	\$6,050.00
7	Annette W. Jarvis	Attorney (Shareholder)	\$157.50	101.90	\$16,049.25
8	Elaine A. Monson	Attorney (Shareholder)	\$122.50	29.40	\$3,601.50
9	Mark W. Pugsley	Attorney (Shareholder)	\$125.00	42.30	\$5,287.50
10	Steven C. Strong	Attorney (Shareholder)	\$125.00	23.90	\$2,987.50
11	Stephen C. Tingey	Attorney (Shareholder)	\$137.50	16.00	\$2,200.00
12	Benjamin J. Kotter	Attorney (Associate)	\$97.50	30.00	\$2,925.00
13	Richard H. Madsen, II	Attorney (Associate)	\$95.00	17.30	\$1,643.50
14	Angelina Tsu	Attorney (Associate)	\$97.50	6.40	\$624.00
15	<b>TOTAL HOURS AND FEES</b>		<b>311.20</b>	<b>\$41,368.25</b>	

### 17. Regulatory Work

14 a. During the Application Period, the following Ray Quinney  
 15 professionals provided services to the Debtors in this specific matter:

	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
17	Kevin G. Glade	Attorney (Shareholder)	\$275	0.20	\$55.00
18	Annette W. Jarvis	Attorney (Shareholder)	\$315	3.70	\$1,165.50
19	Elaine A. Monson	Attorney (Shareholder)	\$245	0.20	\$49.00
20	Mark W. Pugsley	Attorney (Shareholder)	\$250	201.80	\$50,450.00
21	Steven C. Strong	Attorney (Shareholder)	\$250	5.40	\$1,350.00
22	R. Gary Winger	Attorney (Shareholder)	\$265	5.60	\$1,484.00
23	Lon A. Jenkins	Attorney (Of Counsel)	\$290	2.90	\$841.00
24	Benjamin J. Kotter	Attorney (Associate)	\$195	1.80	\$351.00
25	Richard H. Madsen, II	Attorney (Associate)	\$190	5.00	\$950.00
26	Angelina Tsu	Attorney (Associate)	\$195	2.90	\$565.50
27	Caleb J. Frischknecht	Law Clerk	\$130	15.30	\$1,989.00
28	James A. Sorensen	Law Clerk	\$115	21.10	\$2,426.50
29	J. Andrew West	Law Clerk	\$115	27.40	\$3,151.00
30	Kim Cassett	Paralegal	\$125	28.40	\$3,550.00
31	Jasmine Batestas	Paralegal	\$120	0.30	\$36.00
32	Temporary	Paralegal	\$120	18.40	\$2,208.00
33	Jessica Zimmer	Paralegal	\$110	15.70	\$1,727.00
34	<b>TOTAL HOURS AND FEES</b>		<b>356.10</b>	<b>\$72,348.50</b>	

1                   b.         April 2006. During April 2006, Ray Quinney incurred fees of  
 2                   \$19,388.00 relating to Regulatory Work. As set forth in greater detail in the billing  
 3                   records attached as Exhibit A-9, these fees were incurred relative to the Debtors'  
 4                   efforts to comply with the SEC and Nevada State regulators and to respond to  
 5                   various inquiries from the SEC and Nevada State regulators.

6                   c.         May 2006. During May 2006, Ray Quinney incurred fees of  
 7                   \$24,806.50 relating to Regulatory Work. As set forth in greater detail in the billing  
 8                   records attached as Exhibit B-13, these fees were incurred relative to the Debtors'  
 9                   continued efforts to comply with the SEC and Nevada State regulators and to  
 10                  respond to various inquiries from the SEC and Nevada State regulators. Fees were  
 11                  also incurred analyzing privilege issues and reviewing documents prior to  
 12                  production to SEC pursuant to subpoena.

13                  d.         June 2006. During June 2006, Ray Quinney incurred fees of  
 14                  \$16,306.50 relating to Regulatory Work. As set forth in greater detail in the billing  
 15                  records attached as Exhibit C-13, these fees were incurred relative to the IP  
 16                  document separation agreement and efforts to identify debtor versus non-debtor  
 17                  documents. Fees were also incurred analyzing privilege issues and reviewing  
 18                  documents prior to production to SEC pursuant to subpoena and continued state  
 19                  regulatory issues.

20                  e.         July 2006. During July 2006, Ray Quinney incurred fees of  
 21                  \$11,847.50 relating to Regulatory Work. As set forth in greater detail in the billing  
 22                  records attached as Exhibit D-13, these fees were incurred relative to preparation  
 23                  for and participation in various meetings with the SEC as well as reviewing and  
 24                  producing thousands of documents to the SEC. Fees were also incurred relative to  
 25                  state regulatory issues out of California and the identification of non-debtor  
 26                  documents relating to other business entities.

#### 18                  19.         **USA Capital First Trust Deed Fund, LLC – Committee Relations**

20                  a.         During the Application Period, the following Ray Quinney  
 21                  professionals provided services to the Debtors in this specific matter:

22                  NAME	23                  TITLE/OFFICE	24                  RATE	25                  HOURS	26                  FEES
27                  John A. Adams	28                  Attorney (Shareholder)	29                  \$280	30                  0.06	31                  \$21.00
28                  Kevin G. Glade	29                  Attorney (Shareholder)	30                  \$275	31                  0.10	32                  \$27.50
29                  Annette W. Jarvis	30                  Attorney (Shareholder)	31                  \$315	32                  35.36	33                  \$11,141.13
30                  Douglas M. Monson	31                  Attorney (Shareholder)	32                  \$275	33                  5.49	34                  \$1,506.62
31                  Elaine A. Monson	32                  Attorney (Shareholder)	33                  \$245	34                  15.34	35                  \$3,760.76
32                  Mark W. Puglsey	33                  Attorney (Shareholder)	34                  \$250	35                  0.11	36                  \$31.25
33                  Steven C. Strong	34                  Attorney (Shareholder)	35                  \$250	36                  29.53	37                  \$7,495.00
34                  Stephen C. Tingey	35                  Attorney (Shareholder)	36                  \$275	37                  0.77	38                  \$212.62
35                  Lon A. Jenkins	36                  Attorney (Of Counsel)	37                  \$290	38                  0.16	39                  \$50.75
36                  Benjamin J. Kotter	37                  Attorney (Associate)	38                  \$195	39                  27.62	40                  \$5,389.39
37                  Richard H. Madsen, II	38                  Attorney (Associate)	39                  \$190	40                  6.73	41                  \$1,287.25

1	Angelina Tsu	Attorney (Associate)	\$195	7.08	\$1,379.62
2		<b>TOTAL HOURS AND FEES</b>	<b>128.35</b>		<b>\$32,302.89</b>

3                   b.     April 2006. During April 2006, no fees were incurred by Ray  
 4 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 5 this specific matter.

6                   c.     May 2006. During May 2006, Ray Quinney incurred fees of  
 7 \$3,955.28 relating to USA Capital First Trust Deed Fund, LLC – Committee  
 8 Relations. As set forth in greater detail in the billing records attached as Exhibit B-  
 9 14, these fees were incurred relative to issues arising from the appointment of  
 multiple committees, correspondence and communications with the committee and  
 responding to multiple information requests.

10                  d.     June 2006. During June 2006, Ray Quinney incurred fees of  
 11 \$16,281.75 relating to USA Capital First Trust Deed Fund, LLC – Committee  
 12 Relations. As set forth in greater detail in the billing records attached as Exhibit C-  
 13 14, these fees were incurred relative to communications and correspondence with  
 the committee which included the evaluation and analysis of various loans with the  
 First Trust Deed loan portfolio and discussing those issues with the committee.  
 Fees were also incurred responding to various information requests and reviewing  
 document for privacy, confidentiality and privilege prior to production.

14                  e.     July 2006. During July 2006, Ray Quinney incurred fees of  
 15 \$12,065.86 relating to USA Capital First Trust Deed Fund, LLC – Committee  
 16 Relations. As set forth in greater detail in the billing records attached as Exhibit D-  
 17 14, these fees were incurred relative to continued communications and  
 correspondence with the committee and responding to requests for information,  
 including the Committees' Joint Information Request. Fees were also incurred  
 relative to efforts, including the review of thousands of documents for privilege,  
 confidentiality and privacy concerns in order to respond to the Committees' Joint  
 Information Request as well as in preparation for and participation in multiple  
 committee calls and presentations.

## 21                  **20.     USA Capital Diversified Trust Deed Fund, LLC – Committee Relation**

22                  a.     During the Application Period, the following Ray Quinney  
 23 professionals provided services to the Debtors in this specific matter:

24	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
25	John A. Adams	Attorney (Shareholder)	\$280	0.08	\$21.00
26	Kevin G. Glade	Attorney (Shareholder)	\$275	14.70	\$4,042.50
27	Annette W. Jarvis	Attorney (Shareholder)	\$315	40.01	\$12,596.43
28	Douglas M. Monson	Attorney (Shareholder)	\$275	4.97	\$1,368.13
	Elaine A. Monson	Attorney (Shareholder)	\$245	12.46	\$3,050.26

1	Mark W. Puglsey	Attorney (Shareholder)	\$250	0.13	\$31.25
2	Steven C. Strong	Attorney (Shareholder)	\$250	27.77	\$6,918.75
3	Stephen C. Tingey	Attorney (Shareholder)	\$275	0.69	\$295.12
4	Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.18	\$50.75
5	Benjamin J. Kotter	Attorney (Associate)	\$195	28.62	\$5,452.39
6	Richard H. Madsen, II	Attorney (Associate)	\$190	6.79	\$1,287.25
7	Angelina Tsu	Attorney (Associate)	\$195	7.07	\$1,379.62
8					
9		<b>TOTAL HOURS AND FEES</b>		<b>143.47</b>	<b>\$36,493.45</b>
10					

b. April 2006. During June 2006, no fees were incurred by Ray Quinney professionals or paraprofessionals in providing services to the Debtors in this specific matter.

c. May 2006. During May 2006, Ray Quinney incurred fees of \$2,564.79 relating to USA Capital Diversified Trust Deed Fund, LLC – Committee Relations. As set forth in greater detail in the billing records attached as Exhibit B-15, these fees were incurred relative to issues arising from the appointment of multiple committeees, correspondence and communications with the committee and responding to multiple requests for information.

d. June 2006. During June 2006, Ray Quinney incurred fees of \$19,719.55 relating to USA Capital Diversified Trust Deed Fund, LLC – Committee Relations. As set forth in greater detail in the billing records attached as Exhibit C-15, these fees were incurred relative to communications and correspondence with the committee which included the evaluation and analysis of various loans with the Diversified loan portfolio and discussing those issues with the committee. Fees were also incurred responding to various information requests and reviewing document for privacy, confidentiality and privilege prior to production.

e. July 2006. During July 2006, Ray Quinney incurred fees of \$14,209.11 relating to USA Capital Diversified Trust Deed Fund, LLC – Committee Relations. As set forth in greater detail in the billing records attached as Exhibit D-15, these fees were incurred relative to continued communications and correspondence with the committee and responding to requests for information, including the Committees' Joint Information Request. Fees were also incurred relative to efforts, including the review of thousands of documents for privilege, confidentiality and privacy concerns in order to respond to the Committees' Joint Information Request as well as in preparation for and participation in multiple committee calls and presentations.

## 21. Unsecured Creditors Committee Relations

a. During the Application Period, the following Ray Quinney professionals provided services to the Debtors in this specific matter:

	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
2	John A. Adams	Attorney (Shareholder)	\$280	0.08	\$21.00
3	Kevin G. Glade	Attorney (Shareholder)	\$275	0.10	\$27.50
4	Annette W. Jarvis	Attorney (Shareholder)	\$315	31.86	\$10,024.87
5	Douglas M. Monson	Attorney (Shareholder)	\$275	1.57	\$433.12
6	Elaine A. Monson	Attorney (Shareholder)	\$245	11.96	\$2,927.74
7	Mark W. Puglsey	Attorney (Shareholder)	\$250	0.13	\$31.25
8	Steven C. Strong	Attorney (Shareholder)	\$250	18.89	\$4,693.75
9	Stephen C. Tingey	Attorney (Shareholder)	\$275	0.77	\$212.63
10	Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.18	\$50.75
11	Benjamin J. Kotter	Attorney (Associate)	\$195	27.83	\$5,452.36
12	Richard H. Madsen, II	Attorney (Associate)	\$190	6.79	\$1,287.25
13	Angelina Tsu	Attorney (Associate)	\$195	7.07	\$1,379.63
14	<b>TOTAL HOURS AND FEES</b>		<b>107.23</b>	<b>\$26,541.85</b>	

b. April 2006. During June 2006, no fees were incurred by Ray Quinney professionals or paraprofessionals in providing services to the Debtors in this specific matter.

c. May 2006. During May 2006, Ray Quinney incurred fees of \$2,974.21 relating to Unsecured Creditors Committee Relations. As set forth in greater detail in the billing records attached as Exhibit B-16, these fees were incurred relative to issues arising from the appointment of multiple committees, correspondence with and responding to multiple committee requests for information.

d. June 2006. During June 2006, Ray Quinney incurred fees of \$12,929.50 relating to Unsecured Creditors Committee Relations. As set forth in greater detail in the billing records attached as Exhibit C-16, these fees were incurred relative to correspondence with and responding to multiple committee requests for information. Fees were also incurred reviewing documents for privacy, confidentiality and privilege issues prior to production in response to committee requests.

e. July 2006. During July 2006, Ray Quinney incurred fees of \$10,638.14 relating to Unsecured Creditors Committee. As set forth in greater detail in the billing records attached as Exhibit D-16, these fees were incurred relative to continued communications and correspondence with the committee and responding to requests for information, including the Committees' Joint Information Request. Fees were also incurred relative to efforts, including the review of thousands of documents for privilege, confidentiality and privacy concerns in order to respond to the Committees' Joint Information Request.

1                   **22. Executory Contracts Committee Relations**

2                   a.         During the Application Period, the following Ray Quinney  
 3                   professionals provided services to the Debtors in this specific matter:

4	<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
5	John A. Adams	Attorney (Shareholder)	\$280	0.08	\$21.00
6	Kevin G. Glade	Attorney (Shareholder)	\$275	0.10	\$27.50
7	Annette W. Jarvis	Attorney (Shareholder)	\$315	36.34	\$11,458.11
8	Douglas M. Monson	Attorney (Shareholder)	\$275	1.57	\$433.13
9	Elaine A. Monson	Attorney (Shareholder)	\$245	30.64	\$7,509.24
10	Mark W. Puglsey	Attorney (Shareholder)	\$250	0.13	\$31.25
11	Steven C. Strong	Attorney (Shareholder)	\$250	58.55	\$14,618.75
12	Stephen C. Tingey	Attorney (Shareholder)	\$275	0.77	\$212.63
13	Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.18	\$50.75
14	Benjamin J. Kotter	Attorney (Associate)	\$195	28.93	\$5,705.86
15	Richard H. Madsen, II	Attorney (Associate)	\$190	6.79	\$1,287.25
16	Angelina Tsu	Attorney (Associate)	\$195		\$1,379.62
17	<b>TOTAL HOURS AND FEES</b>		<b>171.16</b>	<b>\$42,735.10</b>	

14                   b.         April 2006. During June 2006, no fees were incurred by Ray  
 15                   Quinney professionals or paraprofessionals in providing services to the Debtors in  
 16                   this specific matter.

17                   c.         May 2006. During May 2006, Ray Quinney incurred fees of  
 18                   \$2,784.21 relating to Executory Contracts Committee Relations. As set forth in  
 19                   greater detail in the billing records attached as Exhibit B-17, these fees were  
 20                   incurred relative to issues arising from the appointment of multiple committees,  
 21                   correspondence with and responding to multiple committee requests for  
 22                   information.

23                   d.         June 2006. During June 2006, Ray Quinney incurred fees of  
 24                   \$26,863.50 relating to Executory Contracts Committee Relations. As set forth in  
 25                   greater detail in the billing records attached as Exhibit C-17, these fees were  
 26                   incurred relative to correspondence with and responding to multiple committee  
 27                   requests for information, legal research and drafting related committee composition  
 28                   issues and negotiation and drafting of confidentiality agreement and Joint  
 29                   Information Protocol Motion. Fees were also incurred relative to efforts, including  
 30                   the review of documents for privilege, privacy and/or confidentiality, in order to  
 31                   respond to various document requests.

32                   e.         July 2006. During July 2006, Ray Quinney incurred fees of  
 33                   \$13,087.39 relating to Executory Contracts Committee Relations. As set forth in  
 34                   greater detail in the billing records attached as Exhibit D-17, these fees were  
 35                   incurred relative to correspondence with and responding to multiple committee

1 requests for information, preparation for and participation in multiple committee  
 2 calls and presentations, negotiation and drafting of confidentiality and privacy  
 3 agreement in response to the Committees' Joint Information Request. Fees were  
 4 also incurred relative to efforts, including the review of documents for privilege,  
 5 privacy and/or confidentiality, in order to respond to the Committees' Joint  
 6 Information Request.

7 **23. USA Capital Realty Advisors, LLC**

8 a. During the Application Period, the following Ray Quinney  
 9 professionals provided services to the Debtors in this specific matter:

NAME	TITLE/OFFICE	RATE	HOURS	FEES
Annette W. Jarvis	Attorney (Shareholder)	\$315	0.13	\$44.09
Elaine A. Monson	Attorney (Shareholder)	\$245	0.07	\$15.93
Steven C. Strong	Attorney (Shareholder)	\$250	1.27	\$306.25
Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.48	\$126.15
Carrie Hurst	Paralegal	\$120	0.31	\$34.20
<b>TOTAL HOURS AND FEES</b>		<b>2.26</b>		<b>\$526.62</b>

14 b. April 2006. During April 2006, Ray Quinney incurred fees of  
 15 \$37.18 relating to USA Capital Realty Advisors, LLC. As set forth in greater detail  
 16 in the billing records attached as Exhibit A-10, these fees were incurred relative to  
 17 the preparation of the debtor's statements and schedules.

18 c. May 2006. During May 2006, Ray Quinney incurred fees of \$28.65  
 19 relating to USA Capital Realty Advisors, LLC. As set forth in greater detail in the  
 20 billing records attached as Exhibit B-18, these fees were incurred relative to the  
 21 preparation of the debtor's statements and schedules.

22 d. June 2006. During June 2006, Ray Quinney incurred fees of \$460.79  
 23 relating to USA Capital Realty Advisors, LLC. As set forth in greater detail in the  
 24 billing records attached as Exhibit C-18, these fees were incurred relative to the  
 25 preparation of the debtor's statements and schedules.

26 e. July 2006. During July 2006, no fees were incurred by Ray  
 27 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 28 this specific matter.

29 **24. USA Securities, LLC**

30 a. During the Application Period, the following Ray Quinney  
 31 professionals provided services to the Debtors in this specific matter:

NAME	TITLE/OFFICE	RATE	HOURS	FEES
------	--------------	------	-------	------

1	Annette W. Jarvis	Attorney (Shareholder)	\$315	0.15	\$44.11
2	Elaine A. Monson	Attorney (Shareholder)	\$245	0.06	\$15.92
3	Steven C. Strong	Attorney (Shareholder)	\$250	1.27	\$306.25
4	Lon A. Jenkins	Attorney (Of Counsel)	\$290	0.48	\$126.15
5	Carrie Hurst	Paralegal	\$120	0.31	\$34.20

TOTAL HOURS AND FEES 2.27 \$526.63

b. April 2006. During April 2006, Ray Quinney incurred fees of \$37.17 relating to USA Securities, LLC. As set forth in greater detail in the billing records attached as Exhibit A-9, these fees were incurred relative to the preparation of the debtor's statements and schedules.

c. May 2006. During May 2006, Ray Quinney incurred fees of \$28.65 relating to USA Securities, LLC. As set forth in greater detail in the billing records attached as Exhibit B-19, these fees were incurred relative to the preparation of the debtor's statements and schedules.

d. June 2006. During June 2006, Ray Quinney incurred fees of \$460.81 relating to USA Securities, LLC. As set forth in greater detail in the billing records attached as Exhibit C-19, these fees were incurred relative to the preparation of the debtor's statement and schedules.

e. July 2006. During July 2006, no fees were incurred by Ray Quinney professionals or paraprofessionals in providing services to the Debtors in this specific matter.

## 25. USA Capital First Trust Deed Fund, LLC – Case Administration

a. During the Application Period, the following Ray Quinney professionals provided services to the Debtors in this specific matter:

NAME	TITLE/OFFICE	RATE	HOURS	FEES
Annette W. Jarvis	Attorney (Shareholder)	\$315	0.56	\$176.40
Elaine A. Monson	Attorney (Shareholder)	\$245	0.26	\$63.70
Steven C. Strong	Attorney (Shareholder)	\$250	4.90	\$1,225.00
Lon A. Jenkins	Attorney (Of Counsel)	\$290	1.74	\$504.60
Carrie Hurst	Paralegal	\$120	1.14	\$136.80

TOTAL HOURS AND FEES 8.60 \$2,106.50

b. April 2006. During April 2006, Ray Quinney incurred fees of \$148.70 relating to USA Capital First Trust Deed Fund, LLC – Case Administration. As set forth in greater detail in the billing records attached as Exhibit A-12, these fees were incurred relative to the preparation of the debtor's

1 statements and schedules.

2 c. May 2006. During May 2006, Ray Quinney incurred fees of  
 3 \$114.60 relating to USA Capital First Trust Deed Fund, LLC – Case  
 4 Administration. As set forth in greater detail in the billing records attached as  
 5 Exhibit B-20, these fees were incurred relative to the preparation of the debtor's  
 6 statements and schedules.

7 d. June 2006. During June 2006, Ray Quinney incurred fees of  
 8 \$1,843.20 relating to USA Capital First Trust Deed Fund, LLC – Case  
 9 Administration. As set forth in greater detail in the billing records attached as  
 10 Exhibit C-20, these fees were incurred relative to the preparation of the debtor's  
 11 statements and schedules.

12 e. July 2006. During July 2006, no fees were incurred by Ray  
 13 Quinney professionals or paraprofessionals in providing services to the Debtors in  
 14 this specific matter.

15 **26. USA Capital Diversified Trust Deed Fund, LLC – Case Administration**

16 a. During the Application Period, the following Ray Quinney  
 17 professionals provided services to the Debtors in this specific matter:

<u>NAME</u>	<u>TITLE/OFFICE</u>	<u>RATE</u>	<u>HOURS</u>	<u>FEES</u>
Annette W. Jarvis	Attorney (Shareholder)	\$315	0.56	\$176.40
Elaine A. Monson	Attorney (Shareholder)	\$245	0.26	\$63.70
Steven C. Strong	Attorney (Shareholder)	\$250	4.90	\$1,225.00
Lon A. Jenkins	Attorney (Of Counsel)	\$290	1.74	\$504.60
Carrie Hurst	Paralegal	\$120	1.14	\$136.80
<b>TOTAL HOURS AND FEES</b>				<b><u>8.60</u></b> <b><u>\$2,106.50</u></b>

20 b. April 2006. During April 2006, Ray Quinney incurred fees of  
 21 \$148.70 relating to USA Capital Diversified Trust Deed Fund, LLC – Case  
 22 Administration. As set forth in greater detail in the billing records attached as  
 23 Exhibit A-13, these fees were incurred relative to the preparation of the debtor's  
 24 statements and schedules.

25 c. May 2006. During May 2006, Ray Quinney incurred fees of  
 26 \$114.60 relating to USA Capital Diversified Trust Deed Fund, LLC – Case  
 27 Administration. As set forth in greater detail in the billing records attached as  
 28 Exhibit B-21, these fees were incurred relative to the preparation of the debtor's  
 statements and schedules.

d. June 2006. During June 2006, Ray Quinney incurred fees of  
 \$1,843.20 relating to USA Capital Diversified Trust Deed Fund, LLC – Case

Administration. As set forth in greater detail in the billing records attached as Exhibit C-21, these fees were incurred relative to the preparation of the debtor's statements and schedules.

e. July 2006. During July 2006, no fees were incurred by Ray Quinney professionals or paraprofessionals in providing services to the Debtors in this specific matter.

#### D. Costs

1. During the Application Period, Ray Quinney incurred actual and necessary expenses in the total amount of \$64,950.57 in connection with the services rendered to the estate. A summary showing the breakdown of total expenses by type of expense is attached hereto as Exhibit F. Details of the expenses incurred each month are included in the invoices attached as Exhibits A-14 (April), B-22 (May), C-22 (June), and D-18 (July). Ray Quinney maintains appropriate details, including receipts, invoices, reimbursement vouchers, and other supporting information concerning the expenses incurred in this representation, and that information is available for review upon request.

2. The largest categories of expenses during the Application Period were for “Database Legal Research” in the amount of \$27,842.08 and “Travel Expense” in the amount of \$24,626.50. Database Legal Research is the category for necessary online research on complicated legal issues using services such as Westlaw and Lexis. Travel Expense is the category for expenses incurred while traveling on behalf of the Debtors and includes airfare, lodging, ground transportation, meals, and parking. Ray Quinney charges all photocopying for this case at \$0.20 per page, the standard charge for all Ray Quinney’s clients.

3. The expenses incurred by Ray Quinney for which reimbursement in this Application is sought are consistent with the U.S. Trustee Guidelines and the rules and orders applicable in this case.

1           E.     Summary of Interim Payments Made

2           1.     Pursuant to the Administrative Order Establishing Procedures for Interim  
3 Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order”), on  
4 August 25, 2006, Ray Quinney submitted Monthly Statements, which consisted of the invoices  
5 reflecting Ray Quinney’s services provided to the Debtors during the Application Period, to the  
6 Debtor, counsel for each of the official committees in these cases, and the office of the United  
7 States Trustee (collectively, the “Reviewing Parties”). Pursuant to the Administrative Order, the  
8 Debtor is authorized to pay 80% of undisputed fees and 100% of undisputed expenses on the  
9 fifteenth day of the next calendar month (i.e., September 15, 2006) after a Monthly Statement is  
10 submitted for review to the Reviewing Parties.

11           2.     Ray Quinney seeks to have its fees and expenses allowed in the full amount  
12 set forth in this Application and seeks payment of the difference between the amount allowed in  
13 this Application and the amount which may be paid to Ray Quinney by the Debtors pursuant to the  
14 submission of Monthly Statements as authorized under the Administrative Order.

15           3.     Ray Quinney understands that if the funds paid by the Debtors on periodic  
16 invoices are in excess of the amount of compensation or reimbursement of expenses allowed in  
17 this Application, Ray Quinney will credit such excess amount against compensation or  
18 reimbursement of expenses sought in future applications.

19           4.     Ray Quinney further understands that fees and expenses allowed under this  
20 Application are interim in nature subject to a final order approving Ray Quinney’s final fee  
21 application at the end of the bankruptcy cases.

22           5.     Ray Quinney further understands that fees and expenses will be  
23 compensated by the particular debtor for which such fees and expenses were incurred. This  
24

compensation will occur to the extent that the Court approves this Application and that funds are available in each debtor for the purpose of paying administrative claims.

6. Ray Quinney also understands that the source of payment for fees incurred on behalf of the Executory Contract Committee (matter #22 above) has not yet been determined.

#### F. Certification

Ray Quinney certifies that the Debtor has reviewed the Monthly Statements and corresponding invoices for the Application Period that are a part of this Application, and has advised Ray Quinney of no objection to allowance of the fees and expenses requested herein.

WHEREFORE, Ray Quinney prays:

1. That interim compensation and reimbursement be awarded Ray Quinney the total amount of \$1,002,138.11, which includes \$937,187.54 for professional services rendered and \$64,950.57 for expenses incurred during the Application Period;

2. That such amounts be allowed as priority administrative expenses of the estate pursuant to 11 U.S.C. §§ 503(b)(2) and 507(a)(1); and

3. That Debtors be ordered and authorized, pursuant to 11 U.S.C. §§ 330 and 331, to pay such amounts from the appropriate estate as set forth herein, subject to credit for any amounts which may be paid by the estate for this Application Period, pursuant to and subject to the provisions of the Administrative Order.

Respectfully submitted this 31<sup>st</sup> day of August, 2006.

Annette W. Jarvis, Utah Bar No. 1649  
Steven C. Strong, Utah Bar No. 6340  
RAY QUINNEY & NEBEKER P.C.  
36 South State Street, Suite 1400  
P.O. Box 45385  
Salt Lake City, Utah 84145-0385